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SECURITIES AND EXCHANGE COMMISSION
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January 8, 2003

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STRICTLY PRIVATE & CONFIDENTIAL

Mr. James A. Brigagliano
Assistant Director
Office of Risk Management and Control
Division of **Market** Regulation
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Mr. Brigagliano

CIBER (UK) Limited Offer for ECsoft Group plc

We are writing on a confidential basis on behalf of our client, CIBER (UK) Limited, a private limited company incorporated in England and Wales ("**CIBER UK**"), a wholly-owned subsidiary of CIBER, Inc., a Delaware corporation whose shares are listed on the New York Stock Exchange ("**CIBER**"). On December 19, 2002, CIBER UK posted an offer (the "**Offer**") to all shareholders of ECsoft Group plc, a public limited company incorporated in England and Wales ("**ECsoft**"), to purchase the entire issued ordinary share capital (not already owned by CIBER and its subsidiaries) of ECsoft. In accordance with customary practice in the United Kingdom, the Offer was made on behalf of CIBER UK by its financial adviser NM Rothschild & Sons Limited (the "**Adviser**") acting solely as agent for CIBER UK. CIBER UK has made the Offer in the United States.

The offer by CIBER UK is in cash for all the issued ordinary shares **of par** value 50 pence each of ECsoft (the "**Ordinary Shares**") and any further Ordinary Shares which are unconditionally allotted while the Offer is open. The Offer has been recommended by the Directors of ECsoft.

As previously discussed with members of the staff of the Securities and Exchange Commission (the "**Commission**"), we are requesting exemptive relief from Rule 14e-5 ("**Rule 14e-5**") promulgated under the Securities Exchange Act of 1934, as amended (the "**Exchange Act**").

1. Background

ECsoft

ECsoft is an independent IT consultancy and systems integrator that specializes in the development and delivery of innovative mission-critical business solutions. In the year ended December 31 2001, ECsoft achieved turnover of £59.3 million and a loss before tax of £18.3 million. Reported earnings per share

(basic) were -169.7 p and net current assets were £37.7 million. The 2002 interim financial statements for the six months ended June 30, 2002 state that ECsoft achieved turnover of £20.7 million and a loss before tax of £5.7 million. Earnings per share (basic) were -51p and net current assets were \$31.4 million.

The Ordinary Shares are listed by the United Kingdom Listing Authority ("UKLA") and traded on the London Stock Exchange plc (the "**London Stock Exchange**"). As at December 19, 2002 ECsoft had a market capitalization of approximately £33.14 million.

ECsoft is a "foreign private issuer" as defined in Rule 3b-4(c) promulgated under the Exchange Act and has no class of securities registered under Section 12 of the Exchange Act. Furthermore, ECsoft does not have a sponsored program in place for American Depository Receipts evidencing Ordinary Shares.

Based on the share register of ECsoft made available to CIBER, the enquiries made by both ECsoft and CIBER and the publicly available information, CIBER believes that United States beneficial holders hold more than 10% but less than 40% of the issued Ordinary Shares. More particularly, CIBER believes that there are 11,247,283 issued Ordinary Shares outstanding. As of November 22, 2002 CIBER held 8.8% of the issued Ordinary Shares and believes that one institutional shareholder held 15.5% of the issued Ordinary Shares and another institutional shareholder held 14.9% of the issued Ordinary Shares. CIBER believes that, other than the two aforementioned institutional shareholders, no shareholder holds more than 10% of the Ordinary Shares. On the basis of 11,247,283 issued Ordinary Shares and excluding the Ordinary Shares held by the two institutions and by CIBER, CIBER believes that U.S. holders held no more than approximately 11% of the issued Ordinary Shares (as determined under Instruction 2 to paragraphs (c) and (d) of Rule 14d-1).

CIBER

CIBER is a Delaware corporation whose shares are listed on the New York Stock Exchange. CIBER UK is a private limited company incorporated in England and Wales and is a wholly-owned subsidiary of CIBER.

CIBER is a leading international system integration consultancy working for both private and government sector clients. CIBER's services are provided on a project or strategic staffing basis in both custom and enterprise resource planning package environments, and across all technology platforms, operating systems and infrastructures. For the year ended December 31, 2001, CIBER generated revenues of US\$558.9 million. For the nine months ended September 30, 2002 CIBER generated revenues of US\$448.9 and operating income of US\$16.7 million.

2. Offer Structure

The Offer is in cash and is structured as a single offer made concurrently in the United Kingdom and in the United States as well as other jurisdictions in which the Offer may be legally extended. The Offer is for 305 pence in cash **for** each Ordinary Share.

The Ordinary Shares will be acquired by CIBER pursuant to the Offer fully paid, or credited as fully paid, and free from all liens, equities, charges, encumbrances and other third party rights or interests and together with all rights attaching thereto on or after December 16, 2002 including the right to all dividends and other distributions (if any) declared, made or paid thereafter.

In accordance with customary practice in the United Kingdom, the Offer was made on behalf of CIBER by the Adviser. The Adviser intends to engage in principal purchases in accordance with its normal practices and procedures and the applicable provisions of the City Code (defined below). As these activities will be conducted in accordance with Rule 14e-5(b)(9), no exemptive relief with respect thereto is being requested hereunder.

The Offer is structured to comply with (i) the rules and regulations of the UKLA, (ii) the City Code on Takeovers and Mergers of the United Kingdom (the "**City Code**"), and (iii) except as otherwise requested herein, the requirements of Section 14(c) of the Exchange Act and the rules and regulations promulgated thereunder. In structuring the Offer, it was CIBER's intention to allow for participation by holders of the Ordinary Shares in the United Kingdom and the United States, while complying with the generally applicable requirements in both jurisdictions to the greatest extent practicable. The Offer was made pursuant to an official document posted on December 19, 2002 (the "**Offer Document**"). The Offer Document complies with the rules and regulations of the UKLA and the City Code. The Offer is not subject to Section 14(d) of the Exchange Act or Regulation 14D thereunder since the Ordinary Shares of ECsoft are not registered under Section 12 of the Exchange Act.

Each owner of the Ordinary Shares who resides in the United States will shortly receive the Offer Document containing a statement that, subject to obtaining the relief requested in this letter, CIBER or its nominees or brokers (acting as agents) may make certain purchases of, or arrangements to purchase Ordinary Shares outside the United States during the period in which the Offer remains open for acceptance. The Offer Document further states that in accordance with the requirements of Rule 14e-5 and with any exemptive relief that may be granted by the Commission, such purchases, or arrangements to purchase, must comply with applicable UK rules, including the City Code, the rules of the UKLA and the rules of the London Stock Exchange. Any information about such purchases will be disclosed in the United States by way of an announcement by or on behalf of CIBER.

The Offer Document was mailed to all holders of the Ordinary Shares in the United Kingdom and the United States on December 19, 2002. The Offer will remain open for acceptance until January 20, 2003 and thereafter for such additional period or periods as may be determined by CIBER and as may be mandated by the provisions of Regulation 14E under the Exchange Act or the City Code (as so extended, the "**Initial Offer Period**"). The Offer is capable of being, and may be, increased in accordance with the City Code and renewed with the consent of The Panel on Takeovers and Mergers (the "**Panel**"). To comply with the City Code, however, an offer must lapse unless it becomes or is declared unconditional as to acceptances by midnight on the 60th calendar day after mailing or such later date as the Panel, which administers the City Code, may agree.

Once the Offer becomes or has been declared wholly unconditional (i.e., all conditions to the Offer have been satisfied or, where permissible, waived), which pursuant to Rule 31.7 of the City Code must be not later than 21 calendar days after the date the Offer has become or been declared unconditional as to acceptances (unless the Panel agrees to a later date), CIBER will accept all Ordinary Shares that are validly tendered during the Initial Offer Period and will pay for all such accepted Ordinary Shares within 14 calendar days of the Offer being declared unconditional in all respects.

IF the Offer becomes or **is** declared unconditional as to acceptances, the Offer must, in order to comply with Rule 31.4 of the City Code, remain open for acceptances for at least 14 calendar days following the date on which it would otherwise have expired and may remain open for such longer period as CIBER deems appropriate (the "**Subsequent Offer Period**"). If the Offer becomes or is declared wholly unconditional, all Ordinary Shares validly tendered during the Subsequent Offer Period will be accepted and paid for within 14 calendar days. In addition, Rule 31.2 of the City Code requires that notice of the termination of the Subsequent Offer Period must be given not less than 14 calendar days before such termination. An institution operating in the United Kingdom will act as the U.K. receiving agent to receive tenders of Ordinary Shares pursuant to the Offer.

The Offer will be subject to regulatory approvals and various conditions which would be generally customary for U.K. offers of this type.

3. Purchases Outside the Offer and Rule 14e-5

In the United Kingdom, purchases outside an offer are permitted, subject to certain limitations, and such purchases are quite common in connection with cash tender offers for U.K. companies. Under the City Code, CIBER and its advisers and brokers are permitted to purchase Ordinary Shares in the open market or otherwise before and during the conduct of, but outside, the Offer, subject to certain limitations including as to price (as described below).

Subject to certain exceptions, Rule 14e-5 prohibits a Covered Person (as defined in Rule 14e-5) from directly or indirectly purchasing or arranging to purchase any securities to be acquired in a tender offer for equity securities or any securities immediately convertible into, exchangeable for or exercisable for such securities, except as part of the tender offer. This prohibition applies from the time an offer is publicly announced until it expires. Rule 14e-5 defines a covered person as (i) the offeror, its dealer-managers, and any of their respective affiliates, (ii) any advisers of the foregoing whose compensation is dependent on the completion of the offer and (iii) any person acting in concert either directly or indirectly with any of the foregoing. Purchases by CIBER and other covered persons acting on its behalf of Ordinary Shares outside the Offer would not fall within any of the excepted activities specifically outlined in Rule 14e-5. Accordingly, in the absence of exemptive relief, such purchases would be prohibited after the public announcement of the Offer.

Rules 6.1 and 6.2 of the City Code provide protections similar to those provided by Rule 14e-5, making, we believe, exemptive relief appropriate in the circumstances of the Offer, by requiring that the Offer price be increased to not less than the highest price paid outside the Offer. In addition, under Rule 8.1 of the City Code, any purchases outside the Offer are required to be disclosed on a next-day basis to the London Stock Exchange and the Panel and this information is available for public inspection via a Regulatory Information Service. Disclosures of these purchases attract significant publicity by their very nature and they are disseminated on dealers' trading screens throughout the London market.

Although there are, in our view, serious doubts as to whether the jurisdictional predicate for the application of the Exchange Act --- namely that there be a purchase of a security "by the use of any means or instrumentality of interstate commerce, or of the mails or of any facility of any national securities exchange" --- would be satisfied if CIBER, or financial institutions acting on its behalf, made purchases of Ordinary Shares outside the United States, we nonetheless apply, on behalf of such persons, for exemptive relief for such purchases from the provisions of Rule 14e-5 pursuant to Rule 14e-5(d), as set forth below. We have been requested by CIBER to emphasize that this letter does not reflect an admission that Rule 14e-5 would apply to such purchases of Ordinary Shares outside the United States in the absence of such exemptive relief.

4. Requested Exemptive Relief

Based on the foregoing, we respectfully request that (i) CIBER, (ii) CIBER UK, (iii) the Adviser, and (iv) any broker or other financial institution acting as its or their agent (the "**Prospective Purchasers**") be granted exemptive relief from the provisions of Rule 14e-5 in order to permit purchases of Ordinary Shares outside the Offer by any Prospective Purchaser that would otherwise be prohibited by Rule 14e-5, subject to the following conditions:

- (a) no purchases or arrangements to purchase Ordinary Shares, otherwise than pursuant to the Offer, will be made in the United States;
- (b) disclosure of the possibility of purchases of Ordinary Shares by the Prospective Purchasers, otherwise than pursuant to the Offer, will be included prominently in the Offer Document;

- (c) the Prospective Purchasers shall disclose in the United States information regarding purchases of Ordinary Shares to the extent such information is made public in the United Kingdom in accordance with the City Code;
- (d) the Prospective Purchasers shall provide to the Division of Market Regulation of the Commission (the "**Division of Market Regulation**") upon request, a daily time-sequenced schedule of all purchases of Ordinary Shares made by any of them during the Offer, on a transaction-by-transaction basis, including: (1) size, broker (if any), time of execution, and price of purchase and (2) if not executed on the London Stock Exchange, the exchange, quotation system or other facility through which the purchase occurred;
- (e) upon request of the Division of Market Regulation, the Prospective Purchasers shall transmit the information specified in d(1) and d(2) above to the Division of Market Regulation at its offices in Washington, D.C. within 30 days of its request;
- (f) the Prospective Purchasers shall comply with any applicable rules of U.K. organizations, including the City Code and *the* rules of the UKLA and the London Stock **Exchange**;
- (g) the Prospective Purchasers shall retain all documents and other information required to be maintained pursuant to this exemption for a period of not less than two years from the date of the termination of the Offer;
- (h) representatives of the Prospective Purchasers shall be made available (in person at the offices of the Division of Market Regulation in Washington, D.C. or by telephone) to respond to inquiries of the Division of Market Regulation relating to such records; and
- (i) except as otherwise exempted herein, the Prospective Purchasers shall comply with Rule 14e-5.

The Commission has granted a number of exemptions from Rule 14e-5 and Rule 10b-13 (the predecessor to Rule 14e-5) to permit purchases by offerors and persons acting on behalf of offerors. We believe the exemptive relief requested herein under Rule 14e-5 is consistent with that granted by the Commission in similar situations in the past such as letter regarding Enterprise Oil plc and Lasmo plc (available April 27, 1994), letters regarding offers by Browning-Ferris Industries, Inc. and BFI Acquisitions plc for Attwoods plc (available September 19, 1994), letter regarding the offer by Glaxo plc for Wellcome plc (available February 6, 1995), letter regarding the offer by PacifiCorp for The Energy Group plc (available June 25, 1997), letter regarding the offer by Textron for Ransomes plc (available December 2, 1997), letter regarding the offer by Quebecor Printing, Inc. for Watmoughs (Holdings) plc (available December 3, 1997), letter regarding the offer by AMP Limited for Henderson plc (available March 19, 1998), letter regarding the offer by Enron Water (Europe) plc for Wessex Water plc (available July 24, 1998), letter regarding the offer by Wassall plc for TLG plc (available September 11, 1998), letter regarding the offer by Redwood Group Limited for Clyde Blowers plc (available November 17, 1998), letter regarding the offer by Rolls-Royce plc for Vickers plc (available September 24, 1999), letter regarding the offer by Erycinus plc for Lambert Fenchurch Group plc (available November 19, 1999), letter regarding the offer by BP Amoco plc for Burmah Castrol plc (available March 13, 2000), letter regarding the offer by St David Capital plc for Hyder plc (available April 17, 2000), letter regarding the offer by Schlumberger Limited for Sema Group plc (available February 15, 2001), letter regarding the offer by Vinci for TBI plc (available August 23, 2001), and letter regarding the offer by RWE Aktiengesellschaft for Innogy Holdings plc (available March 22, 2002).

In addition, we note the existence of the Memorandum of Understanding on Exchange of Information between the Commission and the United Kingdom Department of Trade and Industry in Matters Relating to Securities and the United States Commodity Futures Trading Commission and the United Kingdom Department of Trade and Industry in Matters Relating to Futures dated September 25, 1991.

To: James A. Brigagliano
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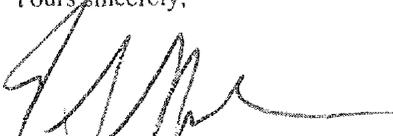
January 8, 2003

5. Conclusion

In compliance with Securities Act Release No. 6269 (December 5, 1980), seven additional copies of this letter are enclosed.

Since the offer document has been posted and the Offer is already open, we respectfully request that the Commission issue the requested exemptive relief as soon as practicable. If you require any further information or have any questions, please contact my associate, Ed Barnett at 212-610-6491.

Yours sincerely,



Eric S. Shubert